

U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF GEORGIA

APR 29 2025

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF GEORGIA  
AUGUSTA DIVISION

FILED  
**CR 125 - 025**

UNITED STATES OF AMERICA

v.

KIM BROWN

) INFORMATION NO.

)

) 26 U.S.C. § 7206(2)

) Aiding and Assisting in the Filing of

) False Income Tax Return

)

) 26 U.S.C. § 7206(2)

) Aiding and Assisting in the Filing of

) False Income Tax Return

THE UNITED STATES ATTORNEY CHARGES THAT:

COUNT ONE

*Aiding and Assisting in the Filing of False Income Tax Return*

26 U.S.C. § 7206(2)

On or about February 24, 2022, in the Southern District of Georgia and elsewhere,

**KIM BROWN**

willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, along with accompanying schedules, for an individual identified herein as "Client JM" for calendar year 2021, which was false and fraudulent as to material matters, in that the Form 1040 falsely reported, among other things, \$88,075 in Schedule A medical and dental expenses, \$47,268 in Schedule C gross receipts or sales, \$13,200 and \$15,200 in qualified sick and family leave credits; and falsely reported a \$20,778 tax refund, whereas, as **KIM BROWN** then and there well knew and believed that those items, as reported, were false.

All in violation of Title 26, United States Code, Section 7206(2).

**COUNT TWO**

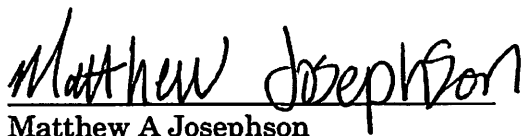
*Aiding and Assisting in the Filing of False Income Tax Return*  
26 U.S.C. § 7206(2)

On or about April 14, 2022, in the Southern District of Georgia and elsewhere,

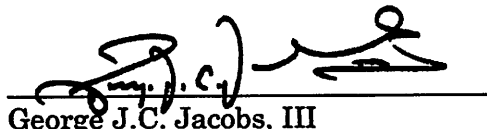
**KIM BROWN**

willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, along with accompanying schedules, for an individual identified herein as "Client TS" for calendar year 2021, which was false and fraudulent as to material matters, in that the Form 1040 falsely reported, among other things, \$65,005 in Schedule A medical and dental expenses, \$49,383 in Schedule C gross receipts or sales, \$13,510 and \$15,510 in qualified sick and family leave credits; and falsely reported a \$23,238 tax refund, whereas, as **KIM BROWN** then and there well knew and believed that those items, as reported, were false.

All in violation of Title 26, United States Code, Section 7206(2).



Matthew A Josephson  
Assistant United States Attorney  
Deputy Chief, Criminal Division



George J.C. Jacobs, III  
Assistant United States Attorney  
\*Lead Counsel